

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHETAN KAPUR, et al.

Defendants.

Civil No. 11-cv-8094 (PAE)

DECLARATION OF PRESTI & NAEGELE

I, JOSEPH ROMANO, am a custodian of records for Presti & Naegele, located at 225 West 35th Street, 16th Floor, New York, NY 10001. The records transmitted to the United States Securities and Exchange Commission are true and accurate copies of such records and were made or received at or near the date appearing thereon by or from information transmitted by a person with knowledge thereof. Moreover, such records are kept in the course of Presti & Naegele's regularly conducted business and it is the regular practice of Presti & Naegele to make and receive such records.

Pursuant to the provisions of 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing Declaration is true and correct.

Executed on this 5th day of May, 2015.

Joseph Romano
CUSTODIAN OF RECORDS

From: Joseph Romano
To: Chetan Kapur
Subject: RE: Accountant Letter
Attachments: mossfon trust letter.pdf

Hi Chetan,

I have attached the notice you requested. Please let me know if you need any other information.

Joseph Romano
Partner
Presti & Naegele
450 Seventh Avenue, Suite 503
NY, NY 10123
Tel: 212-736-0055, x. 4980
Direct: 646-380-4980
Cell: 917-596-1362
Fax- Direct: 646-385-7797
Fax- Office: 212-736-1865
jromano@prestinaegele.com
www.prestinaegele.com

With offices in Long Island, NY and Philadelphia, PA

DISCLAIMER: Disclaimer under IRS Circular 230: Unless we expressly state otherwise in this message, nothing contained in this message is intended or written to be used, nor may it be relied upon or used (i) by any taxpayer for the purpose of avoiding tax-related penalties under the Internal Revenue Code, or (ii) by any person to promote, market or to recommend any Federal tax transaction or matter addressed in this message.

NOTICE: The contents of this email and any attachments to it may contain privileged and confidential information from Presti & Naegele. This information is only for the viewing or use of the intended recipient. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or use of, or the taking of any action in reliance upon, the information contained in this e-mail, or any of the attachments to this e-mail, is strictly prohibited and that this e-mail and all of the attachments to this e-mail, if any, must be immediately returned to Presti & Naegele or destroyed and, in either case, this e-mail and all attachments to this e-mail must be immediately deleted from your computer without making any copies hereof. If you have received this e-mail in error, please notify Presti & Naegele by e-mail immediately.

From: Chetan Kapur [mailto:chetan.kapur@aimadvgrp.com]
Sent: Thursday, August 19, 2010 12:22 AM
To: Joseph Romano
Subject: Accountant Letter

Hi Joe –

My family is setting up a trust structure with the firm noted in the attachment above. Their compliance department per their standard procedure needs an accountant letter to confirm basically that we file taxes. If you could kindly fill out this letter on my behalf, it would be much appreciated.

Best,

Chetan Kapur

Managing Director, Investment Committee Member
AIM Advisory Group LLC
150 East 52nd Street, 11th Floor
New York, NY 10022
Main : 212-277-8121 (x12)
Direct: 212-672-0391
Fax: 212-906-9165